

**GENERAL FIXED ASSETS
DECEMBER 31, 2001**

The General Fixed Assets Account Group accounts for those long-lived assets that are not accounted for in Enterprise or Internal Service Funds. At December 31, 2001, the General Fixed Assets of the County amounted to \$1,010,912,919. This amount represents the cost or estimated original cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date donated. Land includes fee simple ownership only. Interests in land such as right-of-ways are not included. Farmland Development Rights includes rights purchased under Farmland Preservation Programs. Property and equipment that are financed through capital leases are capitalized. Certain real property improvements such as roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems are not accounted for in General Fixed Assets.

General Fixed Assets are not depreciated.

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCES
DECEMBER 31, 2001

GENERAL FIXED ASSETS	
Land	\$291,435,389
Farmland development rights	58,579,931
Buildings	482,582,177
Furniture, machinery & equipment	113,754,759
Work in progress	<u>64,560,663</u>
TOTAL GENERAL FIXED ASSETS	<u>\$1,010,912,919</u>
INVESTMENT IN GENERAL FIXED ASSETS FROM:	
General obligation bonds and interest	\$ 580,231,305
Federal and state grants	80,564,112
Gifts	24,155,307
General revenue and other sources	<u>325,962,195</u>
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	<u>\$1,010,912,919</u>

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION
DECEMBER 31, 2001

	TOTAL	LAND & FARMLAND DEVELOPMENT RIGHTS	BUILDINGS	FURNITURE, MACHINERY & EQUIPMENT
General governmental services	\$ 167,140,106	\$21,712,775	\$ 100,488,920	\$ 44,938,411
Law, safety and justice	369,211,090	27,391,832	302,924,272	38,894,986
Physical environment	178,108,645	173,531,302	2,279,669	2,297,674
Transportation	37,161,657	19,495,838	11,089,266	6,576,553
Economic environment	3,514,249		109,481	3,404,768
Mental and physical health	35,188,401	3,697,042	18,010,552	13,480,807
Culture and recreation	<u>156,028,108</u>	<u>104,186,531</u>	<u>47,680,017</u>	<u>4,161,560</u>
Total general fixed assets allocated to functions	946,352,256	<u>\$ 350,015,320</u>	<u>\$ 482,582,177</u>	<u>\$ 113,754,759</u>
Work in progress	<u>64,560,663</u>			
TOTAL GENERAL FIXED ASSETS	<u>\$1,010,912,919</u>			

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION
FOR THE YEAR ENDED DECEMBER 31, 2001

	GENERAL FIXED ASSETS 01/01/01	INCREASES	DECREASES	GENERAL FIXED ASSETS 12/31/01
General governmental services	\$ 163,014,269	\$ 26,035,728	\$ 21,909,891	\$ 167,140,106
Law, safety and justice	334,901,994	37,691,461	3,382,365	369,211,090
Physical environment	175,315,736	8,846,989	6,054,080	178,108,645
Transportation	39,336,773	3,024,895	5,200,011	37,161,657
Economic environment	3,962,311	137,682	585,744	3,514,249
Mental and physical health	45,243,108	951,273	11,005,980	35,188,401
Culture and recreation	153,371,567	12,173,177	9,516,636	156,028,108
Work in progress	<u>53,822,542</u>	<u>27,726,285</u>	<u>16,988,164</u>	<u>64,560,663</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 968,968,300</u>	<u>\$116,587,490</u>	<u>\$ 74,642,871</u>	<u>\$1,010,912,919</u>